GOVERNMENT OF MANITOBA

OSBORNE HOUSE INCORPORATED

Report of May 2012 Financial Review

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NATURE AND SCOPE OF REVIEW

In response to a request, the Agency Accountability and Support Unit (AASU) completed a financial review of Osborne House Incorporated. This was done as part of AASU's mandate to perform financial management reviews of Service Providers that have a Service Purchase Agreement signed with Family Services and Labour. The audit included a review of the Service Providers financial processes, internal controls, risk management and board governance.

Objectives and Criteria

- Accountability: Determine that proper accountability for funding exists and that the organization operates in an open, honest and transparent manner.
- Financial Management: Revenue is properly recorded and matched with expenses. Expenses are approved, authorized, reasonable and relate(s) to the purchased services outlined in the Service Purchase Agreement. Assets are safeguarded.
- Personnel and Human Resources Management: Personnel policies are in place and followed. Employee's files are kept current and confidential.
- Board Governance: Determine that all Board members are aware of their roles and responsibilities; the board provides strategic direction and effective oversight of management activities.
- Risk Management: Determine that the Service Provider (SP) has a risk management framework in place and the risk management framework is continuously reassessed in line with current conditions.

Three (3) members of the AASU, two (2) Financial Management Consultants and one (1) Senior Financial Analyst, conducted the financial management review of Osborne House (OH) the week of May 7th to 11th, 2012. The review took place at the OH office in Winnipeg.

The review consisted of examining policies and procedures, internal controls, accounting, cash management, payroll, limited testing of disbursements and interviews with board members and staff. The period under review was April 1, 2010 to March 31, 2011 (FY 2010/11) and April 1, 2011 to March 31, 2012 (FY 2011/12). It is worthwhile to note that OH provided Audited Financial Statements for FY 2010/11, however the FY 2011/12 Audited Statements were unavailable.

BACKGROUND

Osborne House was provincially incorporated in February 1995. The agency was located at the time of registration at 212 McDermot Street in Winnipeg. At the time of incorporation, it declared, "Osborne House is a shelter dedicated to ending all forms of abuse towards women and their children by providing quality residential, outreach, and educational programs that empower women to make informed decisions."

Osborne House has a current Service Purchase Agreement (SPA) with the Department of Family Services and Labour covering the period of April 1, 2010 to March 31, 2013.

ACKNOWLEDGEMENT

We would like to thank the board, management and staff of Osborne House for their support and assistance throughout the financial management review.

DETAILED OBSERVATIONS AND RECOMMENDATIONS

The following is a description of detailed observations and recommendations of the objectives and criteria of the review.

ACCOUNTABILITY

An accountable board will ensure that the organization delivers their services in the most efficient and effective way while complying with the policies and procedures of the agency.

Accountability ensures that the agency meets the expectations of their signed Service Purchase Agreement (SPA) and complies with the requirement of the Financial Reporting Requirements (FRRs). The agency had eleven (11) outstanding reports prior to the start of the financial review.

Accountability also includes being open, honest and transparent with stakeholders. Board meetings should be open to the general membership and minutes from board meetings should clearly report issues discussed and approval of any decisions made.

As per the Corporations Act, corporate records need to be maintained by the corporation. They should be kept at the corporate head office and made available to stakeholders. Corporate records include minutes of meetings and resolutions of shareholders.

On April 13, 2012, a list of documents required for the AASU review was emailed to Osborne House. The list included a request for board meeting minutes (and committee meeting minutes). From this request we received minutes from four board meetings, two of which were minutes from an annual general meeting.

A review of board minutes for the fiscal years from 2009 to March 31, 2010 obtained from board members revealed that following the majority of regular board meetings, the board, exclusive of staff representation, met in-camera. The only record of the in-camera meetings was the notation at the end of the regular minutes that the meeting was adjourned to go "in camera".

When questioned about the frequency and requirement(s) for in-camera sessions, the CEO explained "...that staff reps used the board meetings as a platform to vent frustration with changes at Osborne House. Therefore many meetings became in-camera to exclude the staff representative."

The CUPE collective agreement, article 28.02 states, "A staff member selected by the staff shall be entitled to serve on the Board. The staff representative shall have full voice and vote on all matters except (a) on matters involving the administration of the Collective Agreement; and (b) on matters involving personnel issues regarding employees who are not members of the bargaining unit. Where Board discussion concerns matters as outlined in (a) or (b), the staff representative shall declare a conflict of interest and absent herself from the discussion and the vote".

Holding in-camera meetings that exclude staff member representation not only contravenes the CUPE collective agreement, it also places them at risk for decisions made where they do not have the opportunity to cast a vote or request that their dissension is recorded in the minutes. As voting members of the Board of Directors, staff representatives can be held liable for all decisions made by the Board with the exclusion of the exceptions noted in the collective agreement.

In-camera meetings should only be used to discuss private and confidential matters. All other discussions should be held at regular Board meetings to ensure openness and transparency. Attendees of in-camera meetings are restricted to the Board of Directors and invitees. Minutes, if taken should be brief and kept confidential. They can be kept either by the Board Chair or the Secretary or by the organization's legal counsel. Recording minutes of the session ensures all Board members are aware of decisions that were made. Any decisions made at the in-camera meeting should be moved and approved at the regular meeting and be included in the minutes of the Board meeting. Following *Robert's Rules of Order* for in-camera meetings means a motion must be made, seconded and approved by the Board to go in-camera. Board minutes record the motion to go in-camera, the time the Board went in-camera and the time the regular meeting reconvened.

Board Meeting Minutes

The following represents a number of observations made during a review of historical Board meeting minutes.

- Meeting minutes were not signed by a Board member.
- The November 3, 2011 minutes record the motion and approval of minutes from the AGM.
- There was no evidence that Board minutes were posted for staff to review, as required in the union agreements.

Recommendations:

- *Osborne House should improve on their compliance with FRRs. Reports should be submitted on or before submission due dates. The requirements of reporting are a part of the legal contract signed by the Board with the Department of Family Services and Labour.*

- Osborne House should comply with the Corporations Act and prepare and maintain minutes of meetings and resolutions of shareholders. As per the Act,

Form of records
22(1) All registers and other records required by this Act to be prepared and maintained may be in a bound or loose-leaf form or in a photographic film form, or may be entered or recorded by any system of mechanical or electronic data processing or any other information storage device that is capable of reproducing any required information in intelligible written form within a reasonable time.

- *In an effort to demonstrate transparency, Board meetings held in-camera should have at minimum, the actions approved in camera, recorded in the minutes of the regular board meeting. In-camera meetings should only be held on occasions where they are absolutely necessary. No Board member(s) should be restricted from attending the in-camera meetings unless there is a declared conflict of interest as per the signed union agreement. The AASU recognizes and acknowledges the need for boards to occasionally have in-camera sessions during meetings. However, the frequency of in-camera meetings demonstrated by OH contravenes transparency and raises questions as to the motive for so many secret meetings.*

- *Board meeting minutes should be signed by the Board Chair after approval at the next meeting. The signature indicates approval and provides proof that the Board has read and agreed with the documentation of actions.*

- *AGM minutes can only be approved at an AGM meeting by the membership.*

- *Board minutes should be posted in compliance with the union agreements.*

FINANCIAL MANAGEMENT

The financial records of Osborne House are in good condition. A recent software change/migration appears to have been successful. With very few exceptions, all accounting activity had a supporting document. The exceptions were deemed financially immaterial. There has been high staff turnover in the financial/bookkeeping position in the period under review, which is a concern to the Department.

Assets and Liabilities

Bank and Cash

Monthly bank reconciliations are not signed, dated or approved by the CEO. In organizations that have only one accounting person it is difficult to segregate duties so that one person does not have control over the financial assets. When resources are limited it is essential that policies are established and followed to ensure the safeguarding of assets, especially cash and near cash. Having the CEO examine and sign the bank reconciliations provides assurance that more than one staff is responsible for the assets of the organization.

All assets should be recorded in the financial records of the organization. There are share and surplus share accounts with the Crosstown Credit Union that are not recorded in Osborne House's books.

There is no formal cash flow planning in place. The book-keeper reviews the bank balance online and/or in the general ledger frequently to make sure they have adequate cash on hand.

Recommendations:

- *Monthly bank reconciliations should be signed and dated by the CEO or his/her designate. This will reduce the exposure of the agency's assets to risk of misappropriation.*

- *Recording all assets in the financial records of the organization will provide a true picture to stakeholders of the financial worth of the organization.*

- *To protect the assets of the organization, the Board and management should be provided with regular cash flow statements. This will provide important information when faced with making monetary decisions. Relying on bank balances does not provide a true picture of cash available.*

Receivables

The Grants Receivable balance at March 31, 2012 was $39,000. This consisted of two grants: a $35,000 grant from the Winnipeg Foundation and a $4,000 grant from the Manitoba Community Services Council. A Winnipeg Foundation Grant of $31,500 was received May 16, 2012. As at June 18, 2012 the remaining $3,500 had yet to be received as the Winnipeg Foundation was waiting for the remaining paperwork required to release the funds. The Manitoba Community Services Council grant has expired and needs to be written off.

We were unable to review the recent Goods and Services Tax (GST) return. The book-keeper could not locate the previous years return, and as of June 18, 2012 the current year's return has not been completed. The amounts in the GST receivable account of the general ledger appear reasonable, with no obvious errors.

Recommendations:

- *The Board and management should regularly review the receivables ledger to ensure receivables are collected in a timely and efficient manner and that grant funding does not expire.*

- *Osborne House should be preparing the GST return in a timely manner to assist with cash flow.*

Other Assets

As at March 31, 2012 there was an immaterial balance (approximately $665.00) remaining in the prepaid expense account from previous years which the book-keeper and accounting consultant were not able to identify. They intend to write off this balance as part of their year-end entries in consultation with the financial statement auditor.

Recommendations:

- *The Board and management should regularly review the Statement of Financial Position to ensure that the financial position of the organization is up-to-date and clearly reflects the financial position of the organization.*

Capital Assets

The external auditors and an accounting consultant handle capital items. The book-keeper is given a journal entry to record on a monthly basis to book amortization. He is unaware of the organization's capitalization policy or amortization rates. When there are additions to capital assets, the book-keeper contacts the auditor who then informs him how much additional amortization should be recorded each month.

Some furniture was thrown out due to bedbugs; this was not recorded as a disposal. It would be difficult to know the exact depreciated value to it and it would not have been a material amount so it is not a significant issue. However, an estimate should have been recorded.

Some invoices for capital additions acquired during the year were not recorded as capital items. Audit procedures turned up an invoice for computer equipment purchased during the year which was expensed rather than capitalized. This would likely have been caught during the year-end financial audit and corrected. Given the auditor's involvement with capital assets, this is a minor problem.

For an organization of this size it is not unreasonable to have the auditor's record amortization. However, given the simplicity of calculating amortization and the book-keeper's credentials, the organization could realize a small savings on audit and\or consultant fees if the book-keeper was told the amortization policy and rates and calculated the monthly entries himself.

Recommendations:

- *Review the current practice of assignment of calculating and determining periodic amortization, and consider delegating the responsibility to the book-keeper. The book-keeper should be familiar with capital asset policy and prepare and provide the external auditor with an asset continuity schedule. This should result in reduced audit fees and effective use of financial and human resources.*

Expenses

Food

During initial interviews with the CEO, it appeared Osborne House had only one staff member whose duty it was to cook. This person worked full time, generally 10:00am – 6:00pm, Monday to Friday, other staff covered during the weekend and those working the night shift prepared breakfast.

During the preparation of the analysis of food costs, the CEO clarified there were actually two cooks, the "cook" account was for a part-time cook, and the "homemaker" account was for the full-time cook. This analysis was prepared assuming both the cook and the homemaker were strictly cooks and did not perform other functions.

The 2010/2011 year was a transition year for food preparation – the part time person (the cook) left in May 2010 and was not replaced. The full-time person (the homemaker) was terminated with severance pay in November 2010.

Food Systems Management *("FSM")* began in November 2010. In order to compare and assess the financial implications, 2009/2010 food preparation costs will be compared to 2011/2012, as these are full years of in-house food preparation versus catering.

The total cost of in-house food preparation in 2009/2010 was $114,970.00. The total cost of catering in 2011/2012 was $161,124.56. The increase in cost to have food catered was 40.1% or $46,154.56.

When compared with a similar-sized organization, that prepares the food in-house, in 2009/2010 Osborne House's in-house food cost was at 106%; during the 2011/2012 year food catering costs are at 144%, a 38% increase.

It is worthwhile to note, meal access has become more tightly controlled with rigid meal times since FSM began catering. Also, children are not given access to fruit and juices between meals. The AASU does not know if this is a result of meals being catered, an attempt to cut costs, or some other management decision.

Recommendation:

- *A complete cost-benefit analysis should be completed to determine the most efficient and effective way of providing food to the clients. Public funded organizations, with limited resources benefit from efficiencies.*

Accounting Consultant

The most recent budget included a line item for an accounting consultant of $500/month or $6,000/year. To date this has not happened. A contract has not been signed and the consultant has only been paid for services associated with an accounting software migration in the fall/winter of 2011.

The current book-keeper is at the 4th level of a nationally accredited accounting program. AASU observed that at the commencement of the 2011/2012 fiscal year, the accounting function required development. However, by the end of the fiscal year the systems appeared to be running well with only minor development required.

Given the size, complexity of systems & reporting, and state of their accounting systems, it should be expected a mid/senior level accounting student could fulfill most of the bookkeeping and reporting duties.

Recommendation:

- *Before signing a contract with the consultant, we recommend Osborne House review the need for this service. When an organization operates on limited funding it is important to be efficient and effective as possible with financial resources.*

External Audit Fees

Given the size, complexity of systems and reporting, and the state of the accounting systems, and when compared to similar agencies, the annual expenditure for the preparation of Audited Financial Statements is high. It is the responsibility of the Board and the membership of the organization to appoint the annual external auditor. It is the responsibility of the Board to manage the funds of the organization efficiently and effectively.

Recommendation:

- *Osborne House requests proposals from a minimum of 3 external auditing firms to determine if cost savings can be found. This will assist the board in meeting their fiduciary responsibilities.*

Insurance

Section 11.02 of the SPA requires the SP to "name Manitoba, its officers, employees and agents as additional insureds". This requirement has not been met.

Recommendation:

- *Osborne House contacts their insurance provider and requests that Manitoba be added to the policy. This will ensure compliance with the insurance requirements of the Service Purchase Agreement.*

Surplus

For the period ending March 31, 2011, Osborne House had an annual surplus of $57,063 and a Cumulative Surplus of $11,876. The annual surplus of $57,063 represents four percent (4%) of total funding provided by Family Services and Labour for the same period.

The March 31, 2011 audited statement reports an internally restricted surplus of $957,855. Of this $909,410 is allocated to the Donation Fund while $48,445 is reported as Capital Asset Fund. The Donation Fund increased by $140,420 in the fiscal year. This was the total amount of revenue received from donations within the operating year.

The report does not provide the reader with enough information to determine the benefit received from donations. There is usually a cost that can be directly attributed to the collection of donations, expenses for advertising, fundraising events, as well as staff time

used on the events and a fundraising coordinator (e.g Osborne House paid a media consultant $12,000 from October 2011 to July 2012). By not allocating all expenses to the donation account it is difficult for a board to determine the net result of the fundraising exercise.

Recommendation:

- *The financial statements should reflect the gross revenues and total expenses of the donation fund. Any expenses greater than the funding, if approved by the board to be paid from donation revenue, should be reflected in interfund transfers. The statements would then reflect a more accurate reflection of fund balances and be compliant with Family Services and Labour reporting requirements that states in section 6.2(e) "Reserve accounts shall not be established with funding provided by Family Services and Labour."*

PERSONNEL AND HUMAN RESOURCES MANAGEMENT

Significant gaps and omissions were found within the personnel files. A review/inspection of the personnel files indicated little or no information.

As an example, the Executive Director's (ED's) file contained only the following documents:

- *pension & benefit information,*
- *acknowledgement of a security key possession, and*
- *direct deposit information.*

What was not present in the ED's file:

- *a job description of any kind,*
- *a resume,*
- *a letter of offer,*
- *performance evaluations, and*
- *sick day/vacation requests and approvals.*

When questioned about a job description and a letter of offer, the response was that they were both a "work in progress". A further response was that a job description could be found in the predecessor's personnel file. A review of this file found no job description, however, a letter of offer from 2006 was present. Although this represents specifics about a specific file, the existence and non-existence of critical and non-critical personnel information is uniform throughout the sampling of the personnel file(s). While the Human Resource Personnel Policy Manual clearly defines documents that should be included in each employee's confidential file, it is apparent that the policy is not being followed.

Recommendation:

- *Personnel files are updated immediately to comply with the Personnel Policy Manual. Completed files ensure that all required documentation is in place and provides a history of the employee. Vacation, sick leave, leave of absence requests should be kept on file, signed by both management and the employee to avoid future disputes.*

BOARD GOVERNANCE

In addition to discussions with the CEO, the review team interviewed four (4) current/past members of the Board. AASU noted that the Board of Directors has a good cross section of stakeholder interests represented on the Board that provides the opportunity to contribute to the success of the organization.

Good governance is essential to the overall success of the organization. The duties of a board include:

- Planning and Programming Governance - setting the strategic direction of the organization. Monitoring to ensure the vision and goals of the organization are being met.

  During the interviews of the Board members it was not clear that the Board was in control of, or had a clear understanding, of the strategic plan of the organization. When asked why the CEO was making a public request for $450,000, none of the Board members interviewed were able to explain why the request was being made.

- Policy management - setting policy and ensuring that policies and by-laws are regularly reviewed and updated. Giving direction to the CEO to carry out the policies.

  During our review we found it necessary to make numerous requests for information. The policies we did receive, although some would have sections missing, appeared to be sufficient although there was confusion over which policies actually were supposed to be used. However, we found many areas where policies were not followed, and often staff was not aware that policies existed.

  The organization needs to follow and\or update their by-laws. The by-laws call for committees, but the organization does not have any committees. The by-laws require the Board to meet every month except for July and August. We were unable to confirm that the Board met ten times a year. The information we received showed five meetings in 2011/12; seven in 2009/2010; and six in 2009/10.

- Financial management – the Board is responsible for sound financial management of the organization. The Board is responsible to ensure that funds

are available to deliver the services forecasted in the budget. The Board is responsible to ensure the budget is realistic and that the organization has the funds available to carry out the operations of the budget. Major financial issues should be brought forward to the Board with enough information for them to make an informed decision.

Salaries and wages exceed funding levels and yet the board has not ensured that other funding is available to meet the payroll demands. While in past years, donations have been available to cover salaries greater than government funding, there has been a marked decrease in donation dollars in the last few years to cover the increased expenses. At the same time, staff has received salary increases. In fiscal year ending March 31, 2011, salaries and benefits paid to the Executive Director totaled $82,608, funding received from the department for this position was $60,300. Counseling services staff received $675,700 for 14.1 staff years, funding for these services was $553,100 for 12.0 staff years. Comparisons to actual paid, funding received and salaries and wages according to union contracts can be found in the appendices.

We found no evidence that the Board reviews, critiques or approves budgets or monthly financial statements. We were not able to substantiate that the Board approved, or was made aware of, terminations, severance payments or outsourced contracts such as the Food Systems Management.

- Personnel management – The Board is responsible to ensure that personnel policies are established and followed, that job descriptions are in place and to define the scope of action and authority of the CEO.

  In conversations with Board members, it appeared that some believe that the Board has a reporting accountability to the CEO. We were also questioned if it was true that the Board could terminate an Executive Director but not a CEO.

  A review of the appointment of the Executive Director in January 2010 resulted in the following findings:

  - *No minutes were kept for the appointment of the highest ranking position in the organization.*
  - *No resume is on file to verify the appointee's credentials and work history.*
  - *The terms of the (undocumented) offer of employment essentially continued from the preceding ED. However, no comparative analysis of work history and/or qualifications was made.*
  - *No Board member, current or former, recalls who made the motion, and who seconded the motion, to appoint the Executive Director.*

  A review of personnel records indicate performance evaluation have not been completed by the Board for either the previous or current Executive Director\CEO. Personnel files did not include contracts or job descriptions.

- Policy – public relations – Board members are representatives of the organization and it is their responsibility to portray the agency favourably in the community and at the same time respect the confidentiality given as a Board member.

During the review, a number of concerns were raised regarding the public image that the organization is portraying to the public. Questionable fund raising activities for an organization whose main focus is to provide shelter for abused women and families included: a staged train robbery where masked persons held guests at gunpoint (water pistols) for donations; volunteers wandering through downtown office buildings asking for donations for Osborne House.

Recommendation:

- *The Board of Osborne House attend AASU Board Governance training as soon as possible. The training will not only provide information on roles and responsibilities of boards, but also discuss the legal responsibilities and liabilities of a board, the five governance duties of boards, and the roles of boards versus management.*

RISK MANAGEMENT

Risk management takes into consideration both internal and external factors that could have a negative effect on the organization. It includes the effective and efficient use of resources, protecting the reputation and public image of the organization, preventing or reducing potential liability and protecting the assets of the organization. All organizations that depend on public funding whether through government, sponsors or donors must have strong policies in place and monitor how well they are performing in managing risk. An effective risk management practice does not eliminate risks, it provides a plan to survive risk and reduce losses.

During our review, AASU defined two major risks to the organization:

1) Lack of board governance.
2) A toxic environment that lacks respect, trust and common courtesy.

While the first major risk has already been discussed in detail, AASU felt it important that we include information that we did not solicit, but was brought to our attention. The audit team was flooded with calls from staff (current and past) that wanted to be interviewed. We were made aware that staff wrote confidential letters of concern to the Minister of Family Services and Labour. The CEO also reported to us that she had received copies of the confidential letters and was seeking legal advice. The financial implication of this type of behavior and environment is that taxpayer dollars that are to be used to offer protection and a full range of support services for abused women and children is diverted away from the intended purposes. No organization can operate efficiently, effectively and economically in an environment that drains the energy of the essential resources required to provide the necessary services.

Recommendations:

- *The Board of Osborne House attend board governance training. The training will not only provide information on roles and responsibilities of boards, but also discuss the legal responsibilities and liabilities fo boards, the five governance duties of boards, and the roles of boards versus management.*

- *The Board invests in a human resource audit as soon as possible.*

Appendix A: Osborne House Five-Year Financial Summary

Osborne House

Five-Year Financial Summary

	2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012
Budget:	$	$	$	$	$	$
Budgeted Revenues	1,376,509.00	1,543,572.00	1,667,193.00	1,668,622.00	1,623,470.00	1,635,479.00
Budgeted Expenses	1,376,509.00	1,543,572.00	1,667,193.00	1,668,622.00	1,623,472.00	1,812,548.00
Budgeted Surplus/(Deficit)	0.00	0.00	0.00	0.00	-2.00	-177,069.00
Actuals:						
Actual Revenues	1,579,162.00	1,763,638.00	1,728,791.00	1,634,956.00	1,585,031.00	n/a
Actual Expenses	1,625,627.00	1,747,474.00	1,747,588.00	1,692,143.00	1,527,968.00	n/a
Actual Surplus/(Deficit)	-46,465.00	16,164.00	-18,797.00	-57,187.00	57,063.00	n/a
Wages and BenefitS:						
Budgeted	1,168,963.00	1,336,284.00	1,476,009.00	1,497,193.00	1,449,828.00	1,527,288.00
Actual	1,379,424.00	1,471,235.00	1,473,099.00	1,437,191.00	1,327,167.00	
	-210,461.00	-134,951.00	2,910.00	60,002.00	122,661.00	1,527,288.00
Actual Wages - % of Actual Revenue	0.87	0.83	0.85	0.88	0.84	TBD
Audit Report	Unqualified	Unqualified	Unqualified	Unqualified	Unqualified	n/a
Auditor	PKBW CA's	PKBW CA's	PKBW CA's	PKBW CA's	PKBW CA's	n/a
Accumulated Surplus:						
Invested in Capital Asset	17,404.00	8,364.00	1,972.00	1,000.00	600.00	n/a
Restricted	300,486.00	519,337.00	670,158.00	817,435.00	957,855.00	n/a
Unrestricted	-298,257.00	-491,904.00	-660,130.00	-863,622.00	-946,579.00	n/a
	19,633.00	35,797.00	12,000.00	-45,187.00	11,876.00	0.00
WCA						
PoM Revenue Reconciliation:						
Revenue - Audited Fin. Statements	1,404,272.00	1,424,836.00	1,390,594.00	1,392,495.00	1,423,948.00	n/a
Revenue - SAP						
Variance	1,404,272.00	1,424,836.00	1,390,594.00	1,392,495.00	1,423,948.00	n/a
OTHER:						
E/D salary	58,379.00	71,397.00	78,611.00	70,057.00	67,313.00	n/a
Donation Revenue	99,484.00	285,903.00	296,168.00	218,405.00	140,420.00	n/a
Investment Certificates	100,304.00	0.00	0.00	0.00	0.00	n/a
Cash	6,535.00	11,264.00	960.00	6,311.00	55,477.00	n/a
RCA status 1	Not For Profit	Not For Profit	Not For Profit	Not For Profit	Not For Profit	Not For Profit
RCA status 2	Reg. Charity	Reg. Charity	Reg. Charity	Reg. Charity	Reg. Charity	Reg. Charity

APPENDIX B - Salary and Wages

Salary Analysis for 2010/11

	# SYs funded by FVPP	FVPP benchmark	# SYs at OH	OH Salaries	Difference	per diems assigned	% based on per diem
Central Support	1.00	$60,300	8.10	$256,169	-$195,869	$152,645	61.3%
Core Services	12.00	$553,100	12.60	$598,073	-$44,973	$96,203	38.7%
Children's Program	2.25	$79,400	2.35	$115,026	-$35,626	$0	-
Follow-up	3.00	$113,900	3.00	$100,284	$13,616	$0	-
Crisis Line	5.75	$262,300	6.10	$257,615	$4,685	$0	-
Total	24.0	$1,069,000	32.15	$1,327,167	-$258,167	$248,848	100%

Please note that not all per diems are assigned to salaries.
Staff in Central Support should not included 2.5 SYs that are vacant

? salary benchmark*		Osborne House salary scale		MGEU class	$$$	CUPE class	$$$	Scale	$
Director	$60,300	Director	$82,608						
Finance	$0	Finance	$6,000						
Bookkeeper	$0	Bookkeeper	$38,115						
Fund Development	$0	Fund Development	$51,676						
Cleaner	$0	Cleaner	$24,697	CL	20,933 - 32,762			<>	n/a
Cook	$0	Cook	$42,000	CK	25,478 - 33,282			>	+/- $9,000
Reception	$0	Reception	$23,933 - $33,439			Recep	20,409 - 28,266	>	+/- $5,000
Counselling Supervisor	$0	Counselling Supervisor	$46,675 - $57,154			Super	36,660 - 48,429	>	+/- $9,000
Counsellor	$43,600	Counsellor	$38,126 - $51,698	C1 & C2	28,830 - 43,716			>	+/- $8,000
Coordinator	$45,400	Coordinator	$48,575			Coord	33,659 - 44,443	>	+/- $4,000
Volunteer Coordinator	$41,500	Volunteer Coordinator	$44,363			Coord	33,659 - 44,443	<>	n/a

* includes 13.5% benefits
Note: All staff exceed the FVPP benchmark

** $52,800 of cnetral support funding is for administrative assistant salary and benefits, auditing and accounting fees,

		2009/10	2010/11
Total Admin Salaries	$	*282,233.64*	*$ 229,420.14*
Total Admin Benefits	$	*36,902.40*	*$ 26,749.02*
Total Admin Salaries & Benefits	$	*319,136.04*	*$ 256,169.16*
Admin Asst. (Salary)	$	25,497.27	$ 27,772.76
Admin Asst. (Benefits)	$	3,333.80	$ 3,238.14
	$	28,831.07	$ 31,010.90
Staff Travel	$	130.06	$ 46.00
Advertising	$	31,834.52	$ 1,621.94
Bank Fees/Charges	$	5,702.32	$ 4,828.70
Accounting	$	2,074.88	$ -
Postage & cCurier	$	1,446.67	$ 246.96
Telephone	$	4,012.50	$ 6,254.89
Office Service Contracts	$	11,447.12	$ 10,428.53
Office Supplies	$	7,613.98	$ 8,924.95
Client Accessibility	$	1,577.89	$ 673.51
Administrative Expense	$	65,839.94	$ 33,025.48
Auditing Fees	$	8,100.00	$ 8,616.05
Total	$	102,771.01	$ 72,652.43
less: Central Support Funding	$	*52,800.00*	*$ 52,800.00*
Surp/Def	-$	49,971.01	-$ 19,852.43